

# Exhibit 32

## 3505-33

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
Case No. 19-md-2913-WHO

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)  
IN RE: JUUL LABS, INC., MARKETING, )  
SALES PRACTICES, and PRODUCTS )  
LIABILITY LITIGATION )  
\_\_\_\_\_)

DEPOSITION OF DAVID CUTLER, Ph.D.  
TAKEN REMOTELY BY VIDEOCONFERENCE  
November 3, 2021

Reported by: BONNIE PRUSZYNSKI, RMR, RPR, CSR  
Job No. 201694

1 Q. The end of that first paragraph is  
2 what I had in mind. I just wanted to make  
3 sure we are talking about the same thing.

4 A. 26,000. I slightly  
5 over-recollected, but yes. I think the  
6 33,000 may have been the total resets  
7 including some from before Altria was  
8 involved, and the 26,000 is the number after  
9 Altria -- I'm sorry. It was the total Altria  
10 resets before -- including before JUUL, and  
11 the 26 is the after JUUL.

12 Q. I think I'm following you. There  
13 was approximately 10,000 resets of non-JUUL  
14 product before --

15 A. Of non-JUUL product, that's  
16 correct, and I just misremembered the number.

17 Q. Okay. And you used a regression  
18 model to test whether stores that had ITP  
19 resets, whether they saw increases in monthly  
20 sales after the resets were done; is that  
21 right?

22 A. That is correct. I used regression  
23 analysis to determine that.

24 Q. Your regression analysis does not  
25 tell us whether the sales are to adults or

1 youth, does it?

2 A. No. I know of no data that would  
3 tell us whether the sales are to adults or  
4 youth.

5 Q. It's just sales to customers of any  
6 age?

7 A. That's correct. It's just sales  
8 resulting from that.

9 Q. And then from there, I think you  
10 apply an estimate of what you think the share  
11 of youth sales is; is that right?

12 A. Based on in that year what my  
13 estimate of youth sales are, I then guess as  
14 to, you know, how much of that would have  
15 been consumed by youth.

16 Q. And you do not have any evidence of  
17 a specific sale at retail of a JUUL product  
18 to an underage user, do you?

19 A. That's not a question I looked into  
20 at all. I don't know of any data that have  
21 information on underage sales by store. Had  
22 there been, I would have obviously wanted to  
23 see it, but I don't know of any data on  
24 underage sales by store. So, I didn't -- I  
25 didn't do any analysis. I don't have any

1 Q. And it's kind of a relatively  
2 similar series of answers in the sense that  
3 your regressions don't tell us whether the  
4 sales were to adults or youths; right?

5 A. That's correct. The regression  
6 results do not say whether the sales were to  
7 adults or youth, but again, the biggest  
8 impact here is on the mint sales. And so, I  
9 think that's indicative of sales to youth,  
10 and had it been the other way, had it been  
11 the biggest impact on menthol and tobacco, I  
12 would have taken that as evidence that it was  
13 unlikely to have been a big part for youth.

14 Q. Would it affect your analysis if  
15 some stores had both an ITP reset and a store  
16 visit?

17 A. I believe I ran some combining  
18 them. Of course, you would have to do it at  
19 the month level, and I think that if I -- we  
20 can be much more precise with the blitz at  
21 the weekly level. So, I don't know that -- I  
22 am trying to think whether I ran some with  
23 them both together. I probably did, but I  
24 don't recall, and clearly, it's not a -- I  
25 don't believe it to be a huge issue, again